

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.)
)
YANAL KAZAN,)
15 Forge Road)
Kinnelon, NJ 07405,)
)
Respondent.)
_____)

No. 2:09-cv-00806 PG

ORDER TO SHOW CAUSE

Upon the petition of the United States of America and the Declaration of Special Agent John Zito, and the exhibits attached thereto, it is hereby

ORDERED that the respondent, Yanal Kazan, shall appear before the Honorable Peter Maheshwari, in that Judge's courtroom in the United States Courthouse, located at 402 East State Street, Trunkon, New Jersey, on the 1st day of May, 2009, at 10:00 a.m., to show cause why Yanal Kazan should not be compelled to obey the Internal Revenue Service summons served upon him.

It is further ORDERED that:

1. A copy of this Order, the Petition, the Proposed Order Enforcing Summons, and the exhibits attached thereto, shall be ^{personally} served in accordance with Rule 4(e) of the Federal Rules of Civil Procedure upon the respondent within ⁵~~21~~ days of the date that this Order is served upon counsel for the United States or as soon thereafter as possible. Pursuant to Rule 4(c)(3), the Court hereby

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appoints Special Agent John Zito, or any other person designated by the IRS, to effect service in this case.

2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the Clerk as soon as practicable.

3. Because the file in this case reflects a prima facie showing that the investigation is being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Internal Revenue Code have been substantially followed, the burden of coming forward has shifted to the respondents to oppose enforcement of the summons.

4. If the respondent has any defense to present or opposition to the petition, such defense or opposition shall be made in writing and filed with the Clerk and copies served on counsel for the United States, at least ⁵~~14~~ days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least ²~~5~~ days prior to the date set for the show cause hearing.

5. At the show cause hearing, only those issues brought into controversy by the responsive pleadings and factual allegations supported by affidavit will be considered. Any uncontested allegation in the petition will be considered admitted.

6. Respondent may notify the Court, in a writing filed with the Clerk and served on counsel for the United States at the address on the petition, ~~at least 14 days prior to the date set for the show cause hearing,~~ that the respondent has no objection to enforcement of the summons. ~~The respondent's appearance at the hearing will then be excused.~~

The respondent is hereby notified that failure to comply with this Order may subject him to

sanctions for contempt of court.

DONE and ORDERED at Trinton, New Jersey this 02 day of
April, 2009.

Peter W. Hinder
UNITED STATES DISTRICT JUDGE